

DELEGATE CASE: I want to be accurate.

DELEGATE CLAGETT: —with particular reference to the equalization formula where greater appropriation would have to be made in order to take care of the equalization, that is, appropriation from general funds, as I understand it from the Chair.

THE CHAIRMAN: Delegate Case may understand that last part, but I am frank to say that the Chair does not.

DELEGATE CASE: There is no answer to that. I will have to say that there is no answer. I could not give you an answer. I can give you a synopsis of the testimony that was presented to our Committee with respect to this subject as to why farming should receive this use type of assessment, but there is no answer to the second part of your question.

THE CHAIRMAN: Delegate Clagett.

DELEGATE CLAGETT: Let us leave that second part out for a moment and let us get the answer to the first.

DELEGATE CASE: Now, you understand, Delegate Clagett, that I have attempted to present to you what the witnesses said before our Committee. The fact is that they gave a great number of reasons why they felt that special treatment should be afforded. The principal reason was that being forced to pay taxes on the market value assessed, the bona fide farmer could not operate at a profit. He would find the profit so slight as to make attractive the prospect of selling his farm. I think every man who came before the Committee stressed this point so that was point one, the profitability or lack thereof of the farmers in this State, if they are required to pay assessments on a value basis rather than on a use basis. In addition, there were a number of people who felt that the aesthetics of the State would be enhanced by the non-proliferation of developments, particularly in the edges of the cities. It was felt that a good social value was to reach for and obtain open spaces in and about the cities. We see where the Chairman of the Committee and our President and I both live, a concerted effort on the part of a great many people to establish what is called a plan for the valleys which will permit farms to operate in close to urban areas providing thereby open spaces of the kind that we all like to contemplate. So from both the economic standpoint of the actual values and the social values based on society in general,

we urge that this recommendation be made mandatory.

THE CHAIRMAN: Delegate Chabot.

DELEGATE CHABOT: Delegate Case, I thought I understood your answers to my earlier questions about 8.02, and I thought that your colloquy with Delegate Sybert was completely in keeping with those answers, but I am confused by your responses to Delegate Henderson and to the Chairman of the Committee of the Whole.

DELEGATE CASE: You will have to tell me where you are confused. Up to this point, you have got me confused.

DELEGATE CHABOT: My question relates to whether or not it would be competent for the General Assembly, and I am not talking about wisdom, for the General Assembly to enact a set of agricultural classifications which will differentiate between a farm owned and operated by a person who derived, say, the majority of his income from farming and a similar farm owned and operated by a person who did not derive the majority of his income from farming.

DELEGATE CASE: You are asking me to usurp the prerogatives of the court. I could not do that. All I can tell you is that this gives the legislature the broadest power to make meaningful classifications. That is what we intended to do. If the court rules that the classification suggested by Judge Henderson is unreasonable, then it is invalid. I do not know what the courts would rule on a case like that any more than I suppose you know, but there is certainly nothing in this that would permit the legislature from attempting it if they wish to do so.

THE CHAIRMAN: Delegate Chabot.

DELEGATE CHABOT: In all of our efforts to explain our language here we are not trying to usurp the power of the courts. We are trying to tell the courts what we mean by the use of these words. My question to you is would you understand this concept of reasonable classifications as it is embodied in section 8.02 which was presented by your Committee to permit the legislature to make that sort of classification if it saw fit to do so?

DELEGATE CASE: As I answered to Delegate Henderson and to the Chairman, in my opinion it would be quite unreasonable if it were just that and that alone, and I would argue strenuously against it. If that conflicts with anything I said to you